for the information of the public. In my opinion, the owners of private wells should not be burdened by unnecessarily levying heavy taxes.

Dewan.—We cannot follow Madras rules here. The rules in force here may be given wider publicity. If any specific instance in which the Survey Department has assessed the lands contrary to the rules is brought to the notice of Government, they will take suitable action.

SUBJECT No. 24.

Amendment of Section 142 of the Land Revenue Code.

Messrs. Siddagangappa, Ramasamudra Municipality; K. Venkatasamiah and Doraswami Iyengar, Chamrajnagar Taluk; G. Venkataramanagowda, Kankanhalli Taluk and Veeregowda, Dodballapur Taluk.

Mr. Doraswami Iyengar.—Under section 142 of the Land Revenue Code, all the survey numbers in a *khate* are being put to sale instead of those for which assessment has not been paid. This procedure may kindly be discontinued and orders passed to the effect that only those Survey Numbers for which *Kandayam* has not been paid, should be forfeited and proceeded against. I am sure there will be no difficulty in amending the section. This has caused great hardship to poor raiyats and especially to those who have paid *kandayam.*

The Revenue Commissioner explained that according to the circular issued by him, although all the survey numbers comprised in a *khate* were forfeited for arrears, only those for which *kandayam* had not been paid would be sold in the first instance, and that the other numbers would be sold only in the event of the sale proceeds being insufficient to meet the arrears. He further pointed out that the Special Notice Register provided facilities for persons interested in any survey number comprised in a *khate* to save it from forfeiture and sale.

A certain member represented that registry in the Special Notice Register should not be insisted upon, and that if the Shanbhog knew who paid the *kandayam* and for what survey number, the special notice should be given to him.

Dewan.—The matter will be considered.

(*Vide.*—Also Dewan's concluding remarks in Appendix G.)

SUBJECT No. 25.

Responsibility of the registered occupant for arrears of Land Revenue.

Mr. A. Nanjundappa, Vadigenahalli Municipality.

Summary of Representation.—It is only the registered occupant that is responsible for the arrears of Land Revenue due on land under section 142 of Land Revenue Code and this does not cause any harm to him if he is the *Anubhavadar* of the whole Survey number. But if there be other occupants besides the registered occupant, the latter is held responsible for the default of the former and he will have to pay the arrears to save the land from forfeiture and this causes great loss to him and the co-occupants will have the benefit of it. In cases of this nature, the local officers advise the raiyats, to have recourse to Rule 75 of the Land Revenue Rules, but to do this, it is necessary that both the parties must consent